



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: PITTSVILLE MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 100  
PITTSVILLE, WI 54466

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** PITTSVILLE MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 100

PITTSVILLE, WI 54466

**When was utility organized?** 12/31/1959**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** CHARLENE ORGEL**Title:** CLERK/TREASURER**Office Address:**

P.O. BOX 100

PITTSVILLE, WI 54466

**Telephone:** (715) 884 - 2422**Fax Number:** EXT**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MICHAEL L FOTH**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY

101 W 29TH STREET

P.O. BOX 840

MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1131 EXT 225**Fax Number:** (715) 384 - 3463**E-mail Address:** mfoth@habco.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** JOHN BECKER**Title:** COMMISSION CHAIRMAN**Office Address:**

P.O. BOX 100

PITTSVILLE, WI 54466

**Telephone:** (715) 884 - 2422**Fax Number:** ( ) -**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MICHAEL L FOTH**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH ST

P.O. BOX 840

MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1131 EXT 225**Fax Number:** (715) 384 - 3463**E-mail Address:** mfoth@habco.com**Date of most recent audit report:** 2/19/2003**Period covered by most recent audit:** DECEMBER 31, 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** PAUL VELDMAN**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

P.O. BOX 100

PITTSVILLE, WI 54466

**Telephone:** (715) 884 - 2422**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

JOHN BECKER, COMMISSION CHAIRMAN

JEROLD MASEPHOL

JACK O'KEFFE

ROLAND SHERWOOD

DENNIS TURNQUIST

STEVE ZDUN

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	138,385	137,543	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	66,289	73,576	<b>2</b>
Depreciation Expense (403)	48,072	45,891	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	2,511	2,710	<b>5</b>
<b>Total Operating Expenses</b>	<b>116,872</b>	<b>122,177</b>	
<b>Net Operating Income</b>	<b>21,513</b>	<b>15,366</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>21,513</b>	<b>15,366</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	3,898	8,574	<b>9</b>
Miscellaneous Nonoperating Income (421)	73	0	<b>10</b>
<b>Total Other Income</b>	<b>3,971</b>	<b>8,574</b>	
<b>Total Income</b>	<b>25,484</b>	<b>23,940</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>25,484</b>	<b>23,940</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	24,660	26,228	<b>13</b>
Amortization of Debt Discount and Expense (428)	1,082	1,082	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>25,742</b>	<b>27,310</b>	
<b>Net Income</b>	<b>(258)</b>	<b>(3,370)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	163,922	164,043	<b>19</b>
Balance Transferred from Income (433)	(258)	(3,370)	<b>20</b>
Miscellaneous Credits to Surplus (434)	14,500	14,500	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	4,979	11,251	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>173,185</b>	<b>163,922</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	3,898	4
<b>Total (Acct. 419):</b>	<b>3,898</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
OTHER INCOME	73	5
<b>Total (Acct. 421):</b>	<b>73</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
OPERATING TRANSFERS IN	14,500	8
<b>Total (Acct. 434):</b>	<b>14,500</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	4,979	10
<b>Total (Acct. 436)--Debit:</b>	<b>4,979</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	138,385	0	0	0	<b>138,385</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>138,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,385</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,979,227	1,879,505	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	391,709	344,166	<b>2</b>
<b>Net Utility Plant</b>	<b>1,587,518</b>	<b>1,535,339</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	109,722	61,680	<b>7</b>
<b>Total Other Property and Investments</b>	<b>109,722</b>	<b>61,680</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	132,093	58,933	<b>8</b>
Temporary Cash Investments (132)		40,655	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	35,397	35,400	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	1,262	50,275	<b>14</b>
Materials and Supplies (150)	8,200	3,952	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>176,952</b>	<b>189,215</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	10,590	11,672	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>10,590</b>	<b>11,672</b>	
<b>Total Assets and Other Debits</b>	<b>1,884,782</b>	<b>1,797,906</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	542,457	445,289	<b>21</b>
Appropriated Earned Surplus (215)	83,017	78,039	<b>22</b>
Unappropriated Earned Surplus (216)	173,185	163,922	<b>23</b>
<b>Total Proprietary Capital</b>	<b>798,659</b>	<b>687,250</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	450,000	472,500	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	30,000	40,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>480,000</b>	<b>512,500</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	2,493	2,503	<b>28</b>
Payables to Municipality (233)	53,863	45,666	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	2,095	2,315	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>58,451</b>	<b>50,484</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	547,672	547,672	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,884,782</b>	<b>1,797,906</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,840,158	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	139,069				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,979,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	391,709	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>391,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,587,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	344,166				<b>344,166</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	48,072				<b>48,072</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	331				<b>331</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>48,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,403</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	860				<b>860</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>860</b>	<b>19</b>
<b>Balance End of Year</b>	<b>391,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>391,709</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.64%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	8,200	3,952	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>8,200</b>	<b>3,952</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Unamortized debt discount	1,082	428	10,590	1
<b>Total</b>			<b>10,590</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	445,289	1
<b>Changes during year (explain):</b>		
TO RECORD TIF/CDA PROJECT	97,168	2
<b>Balance end of year</b>	<b>542,457</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
e Waterworks & Sewage System Revenue Bonds	02/15/1993	06/01/2002	5.50%	0	<b>1</b>
g Waterworks & Sewage System Revenue Bonds	02/15/1993	06/01/2004	5.75%	15,000	<b>2</b>
f Waterworks & Sewage System Revenue Bonds	02/15/1993	06/01/2003	5.65%	15,000	<b>3</b>
i Waterworks & Sewage System Revenue Bonds	02/15/1993	06/01/2006	6.00%	20,000	<b>4</b>
j Waterworks & Sewage System Revenue Bonds	02/15/1993	06/01/2007	6.10%	20,000	<b>5</b>
k Waterworks & Sewage System Revenue Bonds	02/15/1993	06/01/2008	6.10%	20,000	<b>6</b>
h Waterworks & Sewage System Revenue Bonds	02/15/1993	06/01/2005	5.90%	20,000	<b>7</b>
WATER & SEWER REVENUE BOND	03/15/1999	06/01/2018	4.75%	340,000	<b>8</b>
<b>Total Bonds (Account 221):</b>				<b>450,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
G. O. NOTES	03/01/1999	03/01/2008	4.50%	30,000	1
<b>Total for Account 224</b>				<b>30,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	2,511	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>2,511</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,346	7
PSC Remainder Assessment	165	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>2,511</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
215 Revenue Bonds	536	6,878	6,942	472	1
WATER & SEWER BONDS	1,259	16,468	16,494	1,233	2
<b>Subtotal</b>	<b>1,795</b>	<b>23,346</b>	<b>23,436</b>	<b>1,705</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
1990 State Trust Fund Loan	0			0	4
1992 State Trust Fund Loan	0			0	5
1995 State Trust Fund Loan	0			0	6
G. O. NOTES	520	1,314	1,444	390	7
<b>Subtotal</b>	<b>520</b>	<b>1,314</b>	<b>1,444</b>	<b>390</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,315</b>	<b>24,660</b>	<b>24,880</b>	<b>2,095</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	547,672	0	0	0	0	<b>547,672</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>547,672</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>547,672</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
SPECIAL FUNDS	109,722	3
<b>Total (Acct. 125):</b>	<b>109,722</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	35,397	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>35,397</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM TIF	1,262	12
<b>Total (Acct. 145):</b>	<b>1,262</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
PAYABLES TO MUNICIPALITY	53,863	16
<b>Total (Acct. 233):</b>	<b>53,863</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,838,881	0	0	0	<b>1,838,881</b>	<b>1</b>
Materials and Supplies	6,076	0	0	0	<b>6,076</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	367,937	0	0	0	<b>367,937</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	547,672	0	0	0	<b>547,672</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>929,348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>929,348</b>	
Net Operating Income	21,513	0	0	0	<b>21,513</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.31%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.31%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	493,873	1
Appropriated Earned Surplus	80,528	2
Unappropriated Earned Surplus	168,553	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>742,954</b>	
<b>Net Income</b>		
Net Income	(258)	5
<b>Percent Return on Proprietary Capital</b>	<b>-0.03%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

To the City Council  
City of Pittsville Water Utility

We have compiled the balance sheets of the City of Pittsville Water Utility as of December 31, 2002 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. We compiled these financial statements from financial statements for the same period that we previously audited as indicated in our report dated February 19, 2003.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Marshfield, Wisconsin  
February 19, 2003

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

Tax equivalent forgiven by Municipality, therefore no expense to allocate to sewer.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

Dear Ms. Engelke:

We have been asked to respond on behalf of the City of Pittsville to your letter dated September 23, 2003. We feel confident that the following responses should satisfy your inquiries.

1. The amount reported in Account 434 on page F-2 (operating transfers in) relates to TIF fund payments to the utilities for TIF projects and related debt paid by the utilities in prior years. These payments will continue until the TIF portion is paid off.

2. The amount reported in Account 233 on page F-18 (payable to municipality) represents the amount owed to the general fund by the water utility for expenses and payroll paid by the municipality on behalf of the utility.

If you have any questions regarding these responses please feel free to give me a call or send me an email.

Sincerely,

Hawkins, Ash, Baptie & Company, LLP

By Adam J. Waldera, CPA

September 22, 2003

Ms. Charlene Orgel, Clerk/Treasurer  
Pittsville Municipal Water Utility  
P.O. Box 100  
Pittsville, WI 54466-0100

2002 Analytical Review DWCCA-4670-ELE

Dear Ms. Orgel:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-2, please provide more detail for the amount reported in Account 434 described as "operating transfers in".
2. On Page F-18, please provide more detail, such as a short list for the amount reported in Account 233.

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## FINANCIAL SECTION FOOTNOTES

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Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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Pittsville.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	136,250	1
<b>Total Sales of Water</b>	<b>136,250</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	389	2
Other Water Revenues (474)	1,746	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,135</b>	
<b>Total Operating Revenues</b>	<b>138,385</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	40,571	5
General Operating Expenses (680-690)	25,718	6
<b>Total Operation and Maintenance Expenses</b>	<b>66,289</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	48,072	7
Amortization Expense (404)		8
Taxes (408)	2,511	9
<b>Total Other Operating Expenses</b>	<b>50,583</b>	
<b>Total Operating Expenses</b>	<b>116,872</b>	
<b>NET OPERATING INCOME</b>	<b>21,513</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	286	10,712	60,645	4
Commercial	51	3,882	17,295	5
Industrial	3	69	420	6
<b>Total Metered Sales to General Customers (461)</b>	<b>340</b>	<b>14,663</b>	<b>78,360</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		52,137	8
Other Sales to Public Authorities (464)	11	1,355	5,753	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>352</b>	<b>16,018</b>	<b>136,250</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	52,137	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>52,137</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	389	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>389</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,746	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>1,746</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	26,133	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,443	3
Chemicals (630)	4,077	4
Supplies and Expenses (640)	1,607	5
Repairs of Water Plant (650)	1,311	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>40,571</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	5,890	8
Office Supplies and Expenses (681)	616	9
Outside Services Employed (682)	11,447	10
Insurance Expense (684)	2,170	11
Employees Pensions and Benefits (686)	5,595	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>25,718</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>66,289</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		2,346	3
PSC Remainder Assessment		165	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>2,511</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Wood				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.199541				3
County tax rate	mills		5.695335				4
Local tax rate	mills		11.360411				5
School tax rate	mills		8.174119				6
Voc. school tax rate	mills		1.635440				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.064846</b>				10
Less: state credit	mills		1.093262				11
<b>Net tax rate</b>	mills		<b>25.971584</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>11.360411</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.809559</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.169970</b>				17
<b>Total Tax Rate</b>	mills		<b>27.064846</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.782194</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.971584</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.314827</b>				21
Utility Plant, Jan. 1	\$	<b>1,879,505</b>	1,879,505				22
Materials & Supplies	\$	<b>3,952</b>	3,952				23
<b>Subtotal</b>	\$	<b>1,883,457</b>	<b>1,883,457</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,883,457</b>	<b>1,883,457</b>				26
Assessment Ratio	dec.		1.005669				27
<b>Assessed Value</b>	\$	<b>1,894,134</b>	<b>1,894,134</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.314827</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>38,479</b>	<b>38,479</b>				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	5,252		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	165,518		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>170,770</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	434,934		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	167,236	1,156	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>602,170</b>	<b>1,156</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	50,307		23
<b>Total Water Treatment Plant</b>	<b>50,307</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			5,252	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			165,518	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>170,770</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			434,934	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			168,392	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>603,326</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			50,307	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>50,307</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	449,089		26
Transmission and Distribution Mains (343)	417,005		27
Fire Mains (344)	0		28
Services (345)	52,645		29
Meters (346)	25,187	141	30
Hydrants (348)	63,758	2,018	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,007,684</b>	<b>2,159</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	200		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	218	99	35
Computer Equipment (372.1)	1,330		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	4,925		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>6,673</b>	<b>99</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,837,604</b>	<b>3,414</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,837,604</b>	<b>3,414</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			449,089	26
Transmission and Distribution Mains (343)			417,005	27
Fire Mains (344)			0	28
Services (345)			52,645	29
Meters (346)	360		24,968	30
Hydrants (348)	500		65,276	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>860</b>	<b>0</b>	<b>1,008,983</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			200	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			317	35
Computer Equipment (372.1)			1,330	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			4,925	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>6,772</b>	
<b>Total utility plant in service directly assignable</b>	<b>860</b>	<b>0</b>	<b>1,840,158</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>860</b>	<b>0</b>	<b>1,840,158</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,519	1,519	1
February			1,377	1,377	2
March			1,447	1,447	3
April			1,414	1,414	4
May			1,450	1,450	5
June			1,454	1,454	6
July			1,605	1,605	7
August			1,497	1,497	8
September			1,591	1,591	9
October			1,545	1,545	10
November			1,419	1,419	11
December			1,530	1,530	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>17,848</b>	<b>17,848</b>	
Less: Water sold				16,018	13
Volume pumped but not sold				1,830	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				155	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				155	19
Volume pumped but unaccounted for				1,675	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				84,000	23
Date of maximum: 7/2/2002					24
Cause of maximum:					25
WELL #6 WAS DOWN					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				27	26
Date of minimum: 2/9/2002					27
Total KWH used for pumping for the year				67,172	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL	#3	37	10	40,000	No	<b>1</b>
WELL	#4	353	10	112,000	Yes	<b>2</b>
WELL	#5	452	10	112,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#3	#4	#5	<b>1</b>
Location	PITTSVILLE	PITTSVILLE	PITTSVILLE	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE NW	RED JACKET	RED JACKET	<b>5</b>
Year Installed	1959	1993	1990	<b>6</b>
Type	CENTRIFUGAL	SUBMERSIBLE	SUBMERSIBLE	<b>7</b>
Actual Capacity (gpm)	75	100	110	<b>8</b>
Pump Motor or Standby Engine Mfr	GE	RED JACKET	RED JACKET	<b>9</b>
Year Installed	1959	1992	1990	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	5	10	10	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1993		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	150		7
Total capacity in gallons (actual)	150,000		8
<b>WATER TREATMENT PLANT</b>			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		11
Filters, type (gravity, pressure, other, none)	PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	120.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	1,400	0	0	0	1,400	1
M	D	4.000	550	0	0	0	550	2
A	D	6.000	380	0	0	0	380	3
M	D	6.000	30,166	0	0	0	30,166	4
M	D	8.000	5,019	0	0	0	5,019	5
M	D	10.000	4,290	0	0	0	4,290	6
M	D	12.000	50	0	0	0	50	7
<b>Total Within Municipality</b>			<b>41,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,855</b>	
<b>Total Utility</b>			<b>41,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,855</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	296	0	0	0	296		1
M	1.000	44	0	0	0	44	16	2
M	1.250	2	0	0	0	2		3
M	1.500	2	0	0	0	2		4
M	2.000	5	0	0	0	5		5
M	3.000	1	0	0	0	1		6
<b>Total Utility</b>		<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350</b>	<b>16</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	329	5	6	0	328	40	1
0.750	3	0	0	0	3	0	2
1.000	3	0	0	0	3	0	3
1.250	3	0	0	0	3	0	4
1.500	5	0	0	0	5	0	5
2.000	3	0	0	0	3	0	6
3.000	2	0	0	0	2	0	7
<b>Total:</b>	<b>348</b>	<b>5</b>	<b>6</b>	<b>0</b>	<b>347</b>	<b>40</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	321	0	0	0	0	7	328	1
0.750	1	0	0	0	0	2	3	2
1.000	0	2	1	0	0	0	3	3
1.250	0	3	0	0	0	0	3	4
1.500	0	4	0	0	0	1	5	5
2.000	0	2	0	1	0	0	3	6
3.000	0	0	0	2	0	0	2	7
<b>Total:</b>	<b>322</b>	<b>11</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>10</b>	<b>347</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	71	1	1		71	2
<b>Total Fire Hydrants</b>	<b>71</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>71</b>	
<b>Flushing Hydrants</b>						
	52				52	3
<b>Total Flushing Hydrants</b>	<b>52</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	69
Number of distribution system valves end of year:	70
Number of distribution valves operated during year:	41

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## WATER OPERATING SECTION FOOTNOTES

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### Taxes (Acct. 408 - Water) (Page W-06)

Tax equivalent forgiven by Municipality, therefore no expense to allocate to sewer,

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### Property Tax Equivalent (Water) (Page W-07)

Tax equivalent forgiven by Municipality, therefore no expense to allocate to sewer.

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